

Barnsley Metropolitan Borough Council

Auditor's Annual Report
Year ending 31 March 2025

1 December 2025



Contents

01	Introduction and context	3
02	Executive summary	6
03	Opinion on the financial statements and use of auditor's powers	10
04	Value for Money commentary on arrangements	13
	Financial sustainability	15
	Governance	22
	Improving economy, efficiency and effectiveness	26
05	Summary of Value for Money Recommendations raised in 2024/25	29
	Appendices	35
A	Responsibilities of the Council	36
B	Value for Money Auditor responsibilities	37
C	Follow-up of previous improvement recommendations	38

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 8 Finsbury Circus, London, EC2M 7EA. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

01 Introduction and context

Introduction

This report brings together a summary of all the work we have undertaken for Barnsley Metropolitan Borough Council (the Council) during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Council are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the Council as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

Auditor's powers

Under Section 31 of the Local Audit and Accountability Act, the auditor of a local authority may make an application for judicial review of a decision of that authority, or of a failure by that authority to act, which it is reasonable to believe would have an effect on the accounts of that body. They may also issue:

- Statutory Recommendations to the full Council which must be considered publicly
- A Public Interest Report (PIR).

Value for money







Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (referred to as Value for Money). The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:

- financial sustainability
- governance
- improving economy, efficiency and effectiveness.

Our report is based on those matters which come to our attention during the conduct of our normal audit procedures, which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from November 2025.

Local government – context

Local government has remained under significant pressure in 2024/25

National	Past	Present	Future
 Funding Not Meeting Need <p>The sector has seen prolonged funding reductions whilst demand and demographic pressures for key statutory services has increased; and has managed a period of high inflation and economic uncertainty.</p>	 Financial Sustainability <p>Many councils continue to face significant financial challenges, including housing revenue account pressures. There are an increasing number of councils in receipt of Exceptional Financial Support from the government.</p>	 Funding Reform <p>The UK government plans to reform the system of funding for local government and introduce multi-annual settlements. The state of national public finances means that overall funding pressures are likely to continue for many councils.</p>	
 Workforce and Governance Challenges <p>Recruitment and retention challenges in many service areas have placed pressure on governance. Recent years have seen a rise in the instance of auditors issuing statutory</p>	 External Audit Backlog <p>Councils, their auditors and other key stakeholders continue to manage and reset the backlog of annual accounts, to provide the necessary assurance on local government finances.</p>	 Reorganisation and Devolution <p>Many councils in England will be impacted by reorganisation and / or devolution, creating capacity and other challenges in meeting business as usual service delivery.</p>	

Local

The Metropolitan Borough of Barnsley is a large metropolitan borough in South Yorkshire, covering 127 square miles across rural areas, the Pennines and towns, such as Barnsley itself. The Council comprises 63 Councillors, representing 21 wards. Historically, at each election, 21 of the places on the council have been contested – one per ward with no elections in the fourth year known as the ‘fallow year’ (of which 2025 is one). The Council operates the ‘Leader and Cabinet’ executive model. The Council is however moving to an “all out” model from 2026.

The Council was named local authority/council of the year at both the Local Government Chronicle and Municipal Journal awards in 2023. Our last year did not identify any significant weaknesses in the Council’s value for money arrangements.

It is within this context that we set out our commentary on the Council’s value for money arrangements in 2024/25.

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the Council’s arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	<div>A</div> <div>No significant weaknesses identified; improvement recommendations raised in relation to costs in children’s services and links between strategic financial plans</div>	<div>No risks of significant weakness identified</div>	<div>A</div> <div>No significant weaknesses in arrangements identified, two improvement recommendations made to support the Council in embedding improving arrangements for controlling costs in Children’s Services and Dedicated Schools Grant budgets.</div>
Governance	<div>A</div> <div>No significant weaknesses identified; improvement recommendations raised on gifts and hospitality arrangements and management of arm’s length entities</div>	<div>No risks of significant weakness identified</div>	<div>G</div> <div>No significant weaknesses in arrangements identified or improvement recommendations raised.</div>
Improving economy, efficiency and effectiveness	<div>A</div> <div>No significant weaknesses identified; improvement recommendations raised on benchmarking, data quality and waiver reporting</div>	<div>No risks of significant weakness identified</div>	<div>G</div> <div>No significant weaknesses in arrangements identified or improvement recommendations raised. We suggest further actions that could be taken to support ongoing improvement in arrangements to support data quality, and to oversee performance and risks in relation to key contracts.</div>

- G

No significant weaknesses or improvement recommendations.
- A

No significant weaknesses, improvement recommendation(s) made.
- R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Executive Summary

We set out below the key findings from our commentary on the Council's arrangements in respect of value for money.



Financial sustainability

The Council's revenue outturn for 2024/25 was a net overspend of £4.2m, or 1.6% of the initial agreed budget of £256.6m. While still, significant this was a substantial reduction from the net overspend of £18.1m in 2023/24. The overspend was driven principally by ongoing cost pressures were in children's services (£6.8m), also a reduction from an overspend of £17.4m in 2023/24. The improved performance was supported by the Council's development of improved arrangements to control cost increases in this key area, and while we maintain an improvement recommendation, there are early signs that costs increases are beginning to level out. The Council has set a balanced budget for 2025/26 and strengthen the links between its strategy, and its capital plan.



Governance

The Council continues to have established and appropriate arrangements for budget setting and monitoring, risk assessment, fraud prevention and detection, and decision-making. The Council has responded to our recommendations to review governance arrangements for its subsidiary companies and other arm's bodies, following our review of arrangements in relation to its wholly-owned entity, Oakwell Community Assets Limited, last year, and to establish proportional ways to ensure compliance with its established policies in the area of gifts and hospitality. At the time of our audit, the review of the governance of arm's length bodies had not been reported to Cabinet but we do not raise a further recommendation within this year's report.



Improving economy, efficiency and effectiveness


In 2024/25, the Council maintained its performance management framework aligned with the Council Plan 2024-2027. There is clear evidence that the Council continually evaluates services to identify areas for improvement, with positive reports from external inspections and regulators received during the year.

The Council can also evidence effective arrangements to oversee partnership working, and to manage and monitor the performance of key contracts.

We suggest further improvements the Council can make in this area, and in relation to embedding a data quality culture across the organisation, but do not raise any formal recommendations.

Executive summary – auditor’s other responsibilities

This page summarises our opinion on the Council’s financial statements and sets out whether we have used any of the other powers available to us as the Council’s auditors.

Auditor’s responsibility	2024/25 outcome	
Opinion on the Financial Statements	We have completed our audit of your financial statements and issued an unqualified audit opinion on 1 December 2025. Our findings are set out in more detail in our Audit Findings (ISA 260). Further detail is included on page 11.	
Use of auditor’s powers	<p>We did not make any written statutory recommendations under Schedule 7 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application to the Court or issue any Advisory Notices under Section 28 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.</p> <p>We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.</p>	

03 Opinion on the financial statements and use of auditor's powers

Opinion on the financial statements

These pages set out the key findings from our audit of the Council's financial statements, and whether we have used any of the other powers available to us as the Council's auditors.

Audit opinion on the financial statements

We issued an unqualified opinion on the Council's financial statements on 1 December 2025.

The full audit opinion is included in the Council's Statement of Accounts for 2024/25 which can be obtained from the Council's website.

Grant Thornton provides an independent opinion on whether the Council's financial statements:

- give a true and fair view of the financial position of the Council as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the Council in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

The Council provided draft accounts in line with the national deadline of 30 June 2025.

Draft financial statements were of a good standard and supported by detailed working papers.

Our findings are set out in more detail in our Audit Findings (ISA 260) report that was presented to the Audit and Governance Committee meeting on 12 November 2025 and to Full Council on 27 November 2025.

Requests for this Audit Findings Report should be directed to the Council.

Other reporting requirements

Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

All Councils are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Council's report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the Council can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the Council makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the Council delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The Council’s revenue outturn was a net overspend of £4.2m, 1.6% of the initial agreed budget of £256.6m. The overspend was driven principally by ongoing cost pressures were in children’s services (£6.8m), offset partially by underspends in the public health and communities directorate, and additional investment and grant income. The £4.2m overspend was proposed to be drawn down from the Budget Resilience Reserve, which was earmarked for this purpose. The Council has been taking action to mitigate cost increases in children’s services; we set out further detail and an update on our prior-year Improvement Recommendation in this area on page 18. The Council set a balanced revenue budget for 2025/26, using reasonable assumptions. Overall, the Council’s arrangements have provided a degree of stability while, across the wider sector, more local authorities have experiencing significant financial distress. Of course, no authority is risk-free and the Council has a range of pressures, including on its Dedicated Schools Grant budget (see page 16) The Government has extended the override allowing deficits to not be charged to the General fund to 2028. The Council has also recognised pressures on its Housing Revenue Account, in terms of capital investment requirements. At the end of quarter 1 2025/26 the Council identified an overall £3.8m cost pressure on its revenue budgets. Based on the work undertaken we do not identify any significant weakness in in the Council’s arrangements to address these pressures.	A
plans to bridge its funding gaps and identify achievable savings	The Council has arrangements in place to identify savings that bridge its funding gaps. The Council delivered 90% of its £7.3m savings target for 2023/24, and 95% of its £8.4m target for 2024/25. The target for 2025/26 is £12.6m. The Council understands that there is a need to deliver further savings in future years as it seeks to bring spend closer to budget. There was adequate engagement on the budget - which includes savings development - with local residents, business and employees.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	<p>The Council's Council Plan 2024-2027 has five main priorities: Healthy Barnsley, Learning Barnsley, Growing Barnsley, Sustainable Barnsley and Enabling Barnsley, and the Council's 2025/26 budget demonstrates some alignment with this – particularly with regard to the capital programme. Our prior year AAR raised an improvement recommendation for the Council to “show the link between the Council plan, capital programme and the MTFS through a paragraph or diagram linking spend against priorities”. The Council has agreed to introduce this. As such, we are content to consider this recommendation closed.</p> <p>Like many other councils nationally, the Council has experienced pressures on its Dedicated Schools Grants (DSG) budgets. During 2022/23 Barnsley Council began to receive funding from the Department for Education (DfE) as part of the Safety Valve Programme, which commits the local authority to managing the DSG into an in-year balanced position by 2025/26 and in each subsequent year. The total additional payments from the DfE, under this agreement (£22.9m), were expected to eliminate the accumulated deficit in full by 2026/27. However, subsequent pressures mean this is now unlikely to be achieved. We raise an improvement recommendation (see page 19).</p> <p>The Council's budget report and especially the mandatory “Section 25” statement by the Council Section 151 officer show an understanding of the pressures and demand on statutory services. The Council was able to use a more favourable grant settlement for 2024/25 to put some more funds into discretionary service areas, which were high council priorities, and the Council plans a mid-year resource review.</p>	A

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system	<p>The Council's financial plans are consistent with its other key plans. The Council's Capital Investment Strategy and Asset Management Strategy are reflected within the MTFS and the Capital Programme.</p> <p>The Council has shown the links between items in their MTFS and the Council’s Net Zero work. The Council agrees its Treasury Management Strategy at the same time as the MTFS, budget and Capital Programme. The Council’s strategy gives a good overview of the Council's position, and the risks around management of debt. The Council does have a relatively high level of borrowing, and we provide further context on page 20. Based on the work undertaken, we do not consider our review of the Council's arrangements indicate weaknesses.</p>	G
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	<p>The Council is alert to pressures on its budgets and risks are examined during budget setting and during the year. The Council examines scenarios as part of the budget process, particularly in the early part of its budget setting work, looking at key variables and working with service departments to discuss ranges of possible values.</p> <p>The Council’s budget statement provides an extensive discussion of the financial risks facing the council and is presented as a key part of the budget papers, highlighting in particular children’s and adults services, delivery of savings, and funding and sector reform. The Council's quarterly financial monitoring is also clear on its key risks.</p>	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability (continued)

Area for Improvement identified: cost growth in children’s services

Key Finding: The Council has improved arrangements to manage cost increases in children’s services and now needs to ensure it embeds these and sustains the progress made.

Evidence: The Council, through its Financial Sustainability Plan, has actively managed the increasing cost of children’s services and the related cost pressures on the Council. Our discussions with the Council and review of key documents shows that this programme brings together senior finance and operational leadership and activities cover a spectrum of immediate cost-control measures and longer-term, preventive activity.

There are signs that the Council’s arrangements have started to mitigate budget growth and improve cost control. The overspend in 2024/25 was not at the same level as in the previous year (though it was still substantial) and the relative budget growth moving into 2025/26 was much lower. We have retained an Improvement Recommendation as there was still a substantial overspend in 2024/25 that impacted the Council’s overall position. However, we acknowledge the clear improvement in arrangements compared to the prior year.

The Council recognises that there are ongoing challenges. The Council has noted that the numbers of looked after children have reduced, come in under plan but the unit costs have not reduced to the extent hoped, due to the complexity of needs in particular cohorts. These include a relatively small cohort of adolescents, for whom the Council has designed additional services, especially around the ‘edge of care’, to help to mitigate the increase in children requiring more intensive intervention.

Impact: Ensuring the improved arrangements are embedded fully will increase assurance over the sustainability of the improvements seen to date.

Improvement Recommendation (IR1)

The Council should ensure its work on mitigating the cost pressures in Children’s Services is fully embedded and, ultimately, leads to it delivering a sustainable, balanced budget within this service area, to support delivery of a balanced revenue budget.

Barnsley MBC’s planned and actual net expenditure on children’s services, 2022/23 to 2025/26

	Net budget	Net Budget (growth on previous year)	Actual	Overspend	Overspend as a % of net budget
	£m		£m	£m	
2022/23	33.0		40.8	7.8	24%
2023/24	38.8	18%	56.2	17.4	45%
2024/25	53.0	37%	59.8	6.8	13%
2025/26	55.3	4%	-	-	-

Financial sustainability (continued)

Area for Improvement identified: cost growth in children's services

Key Finding: Payments under the Council's Safety Valve agreement with DfE were expected to eliminate the accumulated DSG deficit in full by 2026/27. However, subsequent pressures mean this is now unlikely to be achieved.

Evidence: The Council entered a Safety Valve Agreement with the DfE in 2022/23 for the period 2022-2027, in 2024/25 Barnsley Council received £1.75m under the agreement. Further instalment payments are conditional on the council reaching a positive in-year balance by the end of 2025/26; implementing the actions as set out in the DSG Management Plan, and reporting annually to the DfE on progress towards the plan.

The outturn in June 2025 indicated that the final closing cumulative DSG deficit balance as of 31 March 2025 was £13.9m, comprising a £12.2m deficit carried forward from 2023/24, but also an in-year deficit of £3.5m, partially offset by a Safety Valve payment of £1.7m. This indicates a risk to achieving the in-year balance requirement of the Council's agreement.

The Council no longer expects to eliminate the cumulative deficit by 2026/27 as previously forecast, with a revised projected cumulated deficit forecast, as at March 2025, of a £16.6m deficit by end March 2026/27. The Council considers that increase in deficit, in common with many other councils, is driven by the significant increase in demand for Education, Health and Care Plans EHCPs, with an associated increase in demand for specialist placements, and the impact of unexpectedly high inflation. While representing a relatively low percentage of the Council's available general fund reserves (should it be called upon to meet cumulative deficits when the current statutory override ends in March 2028, an increasing deficit inevitably presents a greater level of financial risk.

Impact: An accumulated or in-year DSG deficit adds to the Council's financial risk, and not meeting the terms of its Safety Valve arrangements could also have a reputational impact.

Improvement Recommendation (IR2)

The Council should set out clear and realistic plans for how it intends to mitigate overspends on its DSG budgets, and keep Members informed of progress, in the context of the Council's safety valve agreement with the DfE.

Financial sustainability (continued)

Further commentary on the Council’s arrangements for financial sustainability

Borrowing and Reserves

The Council has maintained a relatively stable financial position overall in recent years. However, no Council is risk free. One feature of the Council’s finances is that its level of external borrowing is high relative to both its revenue income, and to other Metropolitan authorities. This reflects the nature of the Council’s strategy and particularly the costs of its key town centre and other regeneration projects, for example.

The council has the arrangements we would expect to see in respect of explaining its Treasury Management approach, and updating Members through the year.

Debt levels and their associated costs (see table opposite) are forecast to remain relatively stable in the coming years. The Council has no long-term variable rate borrowing but the internal borrowing is in effect subject to interest rate risk. One risks in a relatively high interest-rate environment is refinancing risk - having to take out replacement borrowing at higher-than-expected rates. The Councils debt maturity profiles are designed to minimise this.

Set against its high borrowing, the Council has maintained relatively high reserve levels compared to many of its peers. However, the 2025/26 budget notes that the Council has used £34m of its own reserves over the period 2022/23 to 2024/25 (driven partly by the overspends in children’s social care, as set out above.

The Council acknowledges that use of reserves to ‘balance the books’ is unsustainable and its reserves strategy is clear that reserves should not be used in this way, except as a temporary measure. The Council’s 2024/25 budget also established a budget resilience reserve of £23m (reduced to £18m during the year).

The Council’s budget sets aside a minimum working balance as a contingency for unforeseen events - the current balance is equivalent to 7% of the 2025/26 net General Fund budget (£20.0m) and 9% of the HRA (£7.0m). This indicates that the Council has arrangements in place to allocate reserves toward the costs of unforeseen events within the year, though the basis of the calculation is not set out in the budget documentation and, unlike at some other councils, the MTFS does not include a forecast of annual reserve levels over the medium-term. The Council could consider including these, as set out on the next page, to further improve the transparency of its budget reporting.

The Council’s forecast gross borrowing and costs and a proportion of net revenue stream		
	Gross external borrowing (without accrued interest) (£m)	Financing costs as a percentage of net revenue stream
2024/25	566	8.04%
2025/26	561	7.48%
2026/27	553	7.90%
2027/28	546	8.31%

Grant Thornton insights – learning from others

The Council has the arrangements we would expect to see in respect of its management of reserves, but could challenge itself to go further, based on the best arrangements we see across the sector



What the Council is already doing

- The Council continues to maintain reserve levels at a higher level than many of its peers and it has clear arrangements to allocate funding to reserves to address risks to financial resilience.
- The Council's Section 151 officer consistently makes the required statements around the adequacy of reserves within annual budget reports to Cabinet and Council.



What others do well

- The most comprehensive and transparent budget papers we see include an extra layer of information to show how reserves have been matched to risk, and how reserves are expected to change over the MTFS period.
- This can show how the risk profile is shifting over time, the impact of key decisions on reserves, or expected usages (or replenishment) of specific reserves.



The Council could consider




- Including within the budget a quantified assessment of the key risks facing the Council, and comparison to the key unallocated reserves - to demonstrate what level of risk is covered and explain further how the Section 151 Officer has reached their conclusion that the reserves are adequate.
- Some Councils provide a more detailed, forecast over the MTFS period showing the forecast level of reserves each year, broken down into type of reserve and highlighting key reserve balances.

Governance – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
monitors and assesses risk and how the Council gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	<p>The Council had appropriate arrangements in place in 2024/25 with regards to risk management. This included an up-to-date corporate risk management framework, regular reporting on strategic risks and a strategic risk register. During the year, corporate assurance (internal audit) undertook a review of risk management arrangements, which resulted in a “reasonable assurance” opinion). Audit and Governance Committee regularly considered the strategic risk register, and Cabinet received six-monthly reports on strategic risks. Deep dive presentations continues to be made on two strategic risks at each Audit and Governance Committee.</p> <p>The Council has an established corporate assurance service providing internal audit services. There is an annual risk-based internal audit plan, with quarterly updates against the plan brought to Audit and Governance Committee. The Corporate Assurance Interim Annual Report 2024/25 was considered by Audit and Governance Committee in May 2025 and provided a “reasonable assurance” opinion overall. There were three limited assurance opinions provided (children’s services - development plan, application of AI, city region sustainable transport settlement CRSTS), and one review which had a reasonable/limited assurance opinion (PCNs car parking). We did not consider there to be significant risks around the other reports given the Council has developed a relevant action plan in each case – in particularly in relation to Children’s Services and based on this, we have not raised our own recommendations.</p> <p>The Council has a corporate anti-fraud framework in place, which is approved annually by Audit and Governance Committee. The framework includes a Corporate Anti-Bribery policy, an Anti-Fraud Corruption Strategy and an Anti-Fraud Corruption policy. Regular updates on anti-fraud activity, and a year-end annual report are provided to the Audit and Governance Committee. The annual report was considered in May 2025, and provided an overview of counter-fraud activity undertaken in 2024/25.</p>	G
	No significant weaknesses or improvement recommendations.	
	No significant weaknesses, improvement recommendations made.	
R	Significant weaknesses in arrangements identified and key recommendation(s) made.	

Governance – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
approaches and carries out its annual budget setting process	The Council maintained its robust annual budget-setting processes in 2024/25. The budget was considered by Overview and Scrutiny Committee and Cabinet prior to approval by Full Council. There was public consultation undertaken with key stakeholders, which included trade unions and representatives of non-domestic ratepayers. The Council can also evidence consultation with the opposition party.	G
ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships	<p>The Council has clearly documented responsibilities with regards to budgetary control within its Constitution.</p> <p>Corporate finance reports are regularly considered by Cabinet. Reports provide detail on the Council's financial position, cost pressures or variances, and mitigating actions in place. Updates are also provided on the capital programme and treasury management.</p> <p>Key updates on treasury management are included in quarterly financial monitoring reports in line with established sector good practice. The year-end treasury management outturn was considered by Cabinet in June 2025.</p>	G

-  No significant weaknesses or improvement recommendations.
-  No significant weaknesses, improvement recommendations made.
-  Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	<p>The Council's decision-making processes are outlined in its Constitution, which underwent minor amendments in July 2024. Cabinet receives comprehensive papers to guide decisions, and a forward plan of key decisions is publicly available on the Council's website.</p> <p>The Overview and Scrutiny Committee reviews Cabinet decisions and aligns its meetings with workstreams from the Council Plan 2024-2027. We note that the Council, unlike some others, has only one Scrutiny Committee, which is currently chaired by a member of the ruling party (opposition chairs are not a requirement for Councils in England). The Council's LGA Corporate Peer Challenge report in 2024/25 suggested evaluating the Council's arrangements for pre-decision scrutiny, including the Scrutiny Committee's effectiveness – noting scope to consider Members' ability to contribute due to the Committee's large size. The review also recommended reviewing the role of Cabinet Support Members. We do not raise a recommendation in this report as we understand the Council is already acting on the Peer Review recommendations in this area.</p> <p>The Council's Audit and Governance Committee comprises four elected Councillors and four independent members, a notable 50/50 split which is in line with good practice. The Council participates in the Yorkshire Purchasing Organisation and the South Yorkshire, Derbyshire, and Nottinghamshire Joint Health and Overview Committee for health services scrutiny.</p>	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	<p>The Council has arrangements in place to monitor and ensure appropriate standards. The Codes of Conduct for members and officers are both in date, and include guidelines on declaring interests, gifts and hospitality.</p> <p>The Council also has a central register for gifts and hospitality.</p> <p>In our 2023/24 AAR we recommended the Council complete a review of its governance of arm’s length entities such as wholly or partly-owned companies and specifically, to take any action suggest by such as review in respect of its governance of Oakwell Community Assets Limited (OCAL). The Council has now completed this review and as a result has established a Wholly or Partly Owned Companies Policy setting out principles and guidance on how the Council will establish, manage and review such companies. A proposed way forward for OCAL has been developed in line with this policy, which, if adopted by Cabinet, would remove the risk of a real or perceived conflict of interest which we identified within our report.</p> <p>The Council’s draft Annual Governance Statement for 2024/25 did not identify any weaknesses in the control environment and noted that the Council continued to have an effective framework of governance.</p> <p>The Contract Procedure Rules (CPRs) were updated in 2024/25 to ensure alignment and conformance with the Procurement Act 2023.</p>	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the Council:	Commentary on arrangements	Rating
uses financial and performance information to assess performance to identify areas for improvement	<p>In 2024/25, the Council maintained its performance management framework aligned with the Council Plan 2024-2027. Quarterly performance reports, publicly available, include critical success factors and KPIs, marked with RAG ratings and direction arrows. The year-end corporate performance report, reviewed in June 2025, summarised achievement against the stated priorities.</p> <p>In line with our improvement recommendation from 2023/24, the Council has made progress on using benchmarking and comparative data for key services and transformation reviews, and subscribing to “LG Inform” to enhance performance reporting. As a result, our previous improvement recommendation regarding benchmarking has been addressed. There is potentially more the Council can do to further embed data quality arrangements and ensure data is used as an asset across the whole organisation – see page 28.</p>	G
evaluates the services it provides to assess performance and identify areas for improvement	<p>There is clear evidence that the Council continually evaluates services to identify areas for improvement. The Council received positive external inspections in 2024/25 with regards to service performance. An 'Outstanding' grade was received from Ofsted's inspection of adult skills and community learning service and there was a positive peer review via the Association of Directors of Adult Social Services (ADASS), in preparation for Care Quality Commission adult social care inspections, as well as a positive Local Government Association (LGA) Corporate Peer Challenge report.</p> <p>The Council received a “C1” judgement (the best rating available) from the Regulator of Social Housing (RSH) regarding the Council’s housing service’s compliance with the consumer standard. There have, thus far, been relatively few C1 ratings awarded to local authorities – and a significant number of C3 and C4 ratings – so this is a positive achievement for the Council and its key partner, Berneslai Homes.</p>	G

- G No significant weaknesses or improvement recommendations.
- No significant weaknesses, improvement recommendations made.
- Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Council:	Commentary on arrangements	Rating
ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives	<p>The Council can evidence good partnership working to achieve its vision and its Council Plan. Partnership working was recognised as a strength within the LGA Corporate Peer Challenge undertaken in 2024/25, and the reviewers encouraged the Council to build on this further by drawing more on partner support when designing (or co-designing) services.</p> <p>The Council Plan also references collaborative working with local communities, organisations and stakeholders. The Council worked in partnership with other South Yorkshire authorities in 2024/25 to prepare a South Yorkshire wide Joint Waste Plan, and other partnership agreements were also entered into over the year.</p> <p>There is a ten-year service agreement in place with Berneslai Homes, which involves regular performance reporting. The Council’s positive rating from the Regulator of Social Housing (see previous page) provides a further degree of assurance arrangements for managing this relationship.</p>	G
commissions or procures services, assessing whether it is realising the expected benefits	<p>There are established contract management arrangements at the Council. The Council has a contract register which includes key details and arrangements are in place to manage contracts based on risk. We raised an improvement recommendation in the 2023/24 AAR on waiver reporting to Audit and Governance Committee. Waiver activity was reported to the Committee in 2024/25, and it was identified that the volume of waivers had decreased in 2024/25 to 32, down from 71 in 2023/24. The Council reports key contract decisions to Cabinet. It could continue to strengthen arrangements toward notable practice by reporting systematically on the performance of strategically important contracts, issues with contractual/contractor performance and key risks/opportunities associated with contracts with external providers to a relevant committee.</p>	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Grant Thornton insights

The Council has the arrangements we would expect to see in respect of data quality, but could challenge itself to go even further



What the Council is already doing

- The Council has a data management policy, which covers data quality, though this is dated 2019 and there is no scheduled refresh date. Data quality is considered as part of ongoing assurance reports, such as corporate assurance (internal audit) reports.
- The Council's children's services directorate has developed a dashboard-style report to sharpen focus on data quality, and there is potential to roll this format out more widely.
- The Council is working more widely to develop its approach to using 'data as an asset', using a test and learn approach.



The Council could consider

- Refreshing its data management policy to reflect latest good practice, including any positive case studies it develops around effective use of data, or the benefits of understanding and improving data quality, linked to the test and learn work being undertaken.
- Systematically reporting on data quality assurances or issues through the use of 'kitemarks' or other data health framework, as part of corporate performance reports, as part of promoting a positive data quality culture.

05 Summary of Value for Money Recommendations raised in 2024/25

Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
IR1	The Council should ensure its work on mitigating the cost pressures in Children’s Services is fully embedded and, ultimately, leads to it delivering a sustainable, balanced budget within this service area, to support delivery of a balanced revenue budget.	Financial sustainability	<p>Actions: This includes</p> <ul style="list-style-type: none"> • Creation of a new Children’s Transformation Board, chaired by the ED for Children’s services where key issues are highlighted and work is undertaken to help address the financial issues with Children’s Services. • Revisiting the Children’s Sufficiency plans (looked after children and SEND provision) to ensure they accurately reflect the current position and include the right range of activity • Invested in an Edge of Care Service focussed on complex adolescents, aimed at safely reducing care entry for this cohort • A call to action by the Chief Executive to all her SMT to work together to help improve and stabilise the issues being faced within children’s services – this is to be addressed as a one-council approach. Early work includes: • Children’s services working jointly with the council estates team to secure a property to be used for post 16 accommodation – (a second business case for a similar facility is currently being developed) <p><i>(continues on next page)</i></p>

Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
IR1	The Council should ensure its work on mitigating the cost pressures in Children’s Services is fully embedded and, ultimately, leads to it delivering a sustainable, balanced budget within this service area, to support delivery of a balanced revenue budget.	Financial sustainability	<ul style="list-style-type: none"> • Central to the Council’s All Age Accommodation strategy, working closely with housing services to identify potential properties to house care leavers and Post 16’s requiring supported accommodation • Finance, Procurement and Legal are working closely with children’s support change processes which will ultimately improve governance for robust decision making and financial accountability in delivering value for money • Creating a single tracker for looked after children which will allow a clearer line of sight for permanence plans and financial forecasting. • Improving relationships with partners, in particular Education and Health to enable the right support for children at the right time (and funding reflected appropriately) <p>Undertaking an LGA peer challenge of the financial process with Children’s Services (being undertaken 26th & 27th September)</p> <p>Responsible Officer: Carley Speechley</p> <p>Due Date: March 2026</p>

Improvement recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
IR2 The Council should set out clear and realistic plans for how it intends to mitigate overspends on its DSG budgets, and keep Members informed of progress, in the context of the Council’s safety valve agreement with the DfE.	Financial sustainability	<p>Actions: We are committed to taking all necessary steps to mitigate overspends in our DSG budgets and to remain fully compliant with our obligations under the safety valve agreement. The DfE have been fully versed on our current and future plans and remain supportive of our approach. This is demonstrated by the Council continuing to receive Safety Valve payments and no negative feedback from the DfE, whilst some councils have had their funding paused due to non-compliance with their agreed safety valve programme conditions.</p> <p>The nationally recognised challenge of increasing demand has continued to place pressure on DSG budget and the council continues to take all steps within its control and influence to mitigate its impact.</p> <p>Since joining the Safety Valve Programme in 2022, we've taken key steps to mitigate the SEND High Needs Block deficit:</p> <p>Governance and Oversight:</p> <ul style="list-style-type: none">• Achieved £6.5M savings through, developing additional local specialist provision, resource provision and improved inclusive practices in mainstream schools and settings.• Reviewed the DSG Management Plan to assess and implement further mitigating actions and progress is reported to the SEND and Alternative Provision Local Area Partnership (LAP).• Focused on emerging growth areas like tuition costs and out-of-borough placements as part of a focused plan for SEND and AP Sufficiency.• Regularly updated financial forecasts and assumptions reporting to the LAP and Council Cabinet. <p>(continues on next page)</p>

Improvement recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
IR2 The Council should set out clear and realistic plans for how it intends to mitigate overspends on its DSG budgets, and keep Members informed of progress, in the context of the Council’s safety valve agreement with the DfE.	Financial sustainability	<ul style="list-style-type: none">Established a cross-departmental working group for DSG Management Plan monitoring which is integral to the overall SEND and AP Sufficiency Oversight Group.Engaged an external scrutineer for objective challenge. <p>Increased Sufficiency:</p> <ul style="list-style-type: none">Created 346 specialist places since the programme's start with a further 100 new places planned for 2026/27.Reviewing sufficiency for future years and establishing a 3 year SEND capital programme to future proof in borough provision (addressed through SEND and AP Oversight Group)Successful in securing a special Free School and Alternative Provision School as per DSG Management Plan, however the DfE have subsequently paused the national Free School Programme and as a result a revised sufficiency plan is underway to mitigate the impact of this on sufficiency and Safety Valve targets. <p>Reducing Demand on Specialist Placements:</p> <ul style="list-style-type: none">Early Intervention Measures are in place with continuous service improvement for supporting children receiving SEN Support remaining a key priority.Enhanced local provision to reduce reliance on independent specialist provision.Increased specialist SEND support services to strengthen inclusive practices in mainstream schools. <p>(continues on next page)</p>

Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
IR2	The Council should set out clear and realistic plans for how it intends to mitigate overspends on its DSG budgets, and keep Members informed of progress, in the context of the Council’s safety valve agreement with the DfE.	Financial sustainability	<p>Sector Engagement:</p> <ul style="list-style-type: none">• Formed a working group with primary and secondary schools to discuss DSG High Needs Block funding and identify way and support to increase inclusivity.• The Local Area Partnership includes key stakeholders across education, health and care with overall responsibility for outcomes of children and young people with SEND alongside the Barnsley School’s Alliance ensure that the system response required is in place• Engaged with parents and carers, children and young people through a range of groups to enhance and expand voice and influence across education, health and care services. <p>Responsible Officer: Carly Speechley</p> <p>Due Date: March 2026</p>

07 Appendices

Appendix A: Responsibilities of the Council

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Council's Chief Finance Officer is responsible for preparing the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Finance Officer is required to comply with CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer is responsible for assessing the Council's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Council will no longer be provided.

The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the Council’s Value for Money arrangements

Phase 1 – Planning and initial risk assessment

As part of our planning, we assess our knowledge of the Council’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

**A range of different recommendations can be raised by the Council’s auditors as follows:**

Statutory recommendations – recommendations to the Council under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the Council where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the Council’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to the Executive or full Council
Interviews and discussions with key stakeholders	External review such as by the LGA, CIPFA, or Local Government Ombudsman
Progress with implementing recommendations	Regulatory inspections such as from Ofsted and CQC
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	<p>The Council should ensure that future reporting on its Children’s Services financial sustainability action plan is clear on:</p> <ul style="list-style-type: none"> • the outcomes each action is intended to deliver; • whether those outcomes are being delivered; and • whether the expected positive financial impact has been achieved. <p>If outcomes are not in line with expectations, the Council should act quickly to investigate the cause and, where appropriate, identify alternative actions to address any shortfall.</p>	2023/24	<p>The Council, through its Financial Sustainability Plan, has actively managed the increasing cost of children's services and the related cost pressures on the Council. Our discussions with the Council and review of key documents shows that this programme brings together senior finance and operational leadership and activities cover a spectrum of immediate cost-control measures and longer-term, preventive activity.</p> <p>There are signs that the Council’s arrangements have started to mitigate budget growth and improve cost control. The overspend in 2024/25 was not at the same level as in the previous year (though it was still substantial) and the relative budget growth moving into 2025/26 was much lower.</p>	Partially implemented	Yes – see Improvement Recommendation 1.

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR2	The Council should show the link between the Council plan, capital programme and the MTFS through a paragraph or diagram linking spend against priorities.	2023/24	The Council has added a diagram showing these links to quarterly budget reporting to members.	Implemented	None
IR3	The Council should consider proportional arrangements to provide assurance of compliance with its established policies in gifts and hospitality at organisational level.	2023/24	The approach has been reviewed and a new data collection form, which creates a searchable record, is now being used.	Implemented	None

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR4	The Council should complete its proposed review of arm's length entities and to report the resulting actions taken to the Audit and Governance committee. This review should resolve governance arrangements of OCAL in the context of any wider conclusions reached about the future status of those arm's length bodies. In the meantime, the arrangements for managing any actual or perceived conflicts of interest should be set out clearly in a written policy or similar document.	2023/24	The Council has now completed this review and as a result has established a Wholly or Partly Owned Companies Policy setting out principles and guidance on how the Council will establish, manage and review such companies. A proposed way forward for OCAL has been developed in line with this policy.	Implemented	None

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR5	<p>The Council should identify cost-effective ways to:</p> <ul style="list-style-type: none"> include more information on comparative performance within its corporate performance reports; and provide more assurance and commentary on data quality within its reports. 	2023/24	<p>In line with our improvement recommendation from 2023/24, the Council has made progress on using benchmarking and comparative data for key services and transformation reviews, and subscribing to “LG Inform” to enhance performance reporting. As a result, our previous improvement recommendation regarding benchmarking has been addressed.</p>	Implemented	<p>There is more the Council can do to move toward best practice by further embedding data quality arrangements and ensuring data is used as an asset across the whole organisation (see page 28).</p>

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR6	<p>The Council should as a minimum ensure there is regular procurement waiver and breach reporting to Audit and Governance Committee, but should also consider introducing a fuller contract assurance report to Audit and Governance Committee that builds on the strengths of its revised contract management arrangements. This could summarise:</p> <ul style="list-style-type: none"> • Procurement compliance and waiver and/or other breach activity; • Contract performance of strategically important contracts (including mature contracts) and any issues with contractual or contractor performance; • Key risks and opportunities associated with contracts with external providers 	2023/24	<p>Waiver activity was reported to the Committee in 2024/25, and it was identified that the volume of waivers had decreased in 2024/25 to 32, down from 71 in 2023/24.</p> <p>The Council has therefore addressed the recommendation’s key element (to report waiver activity) and we therefore consider this formal recommendation closed but maintain an informal recommendation to further improve transparency and accountability in relation to contract performance.</p>	Implemented and closed.	<p>The Council could continue to further strengthen arrangements toward best practice by reporting systematically on the performance of strategically important contracts, issues with contractual/contractor performance and key risks/opportunities associated with contracts with external providers to a relevant committee.</p>



© 2025 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.